

# WASHINGTON DISTRIBUTORS SUMMARY TAX REPORT INSTRUCTION LIQ-755

This report must be filed every month **INCLUDING MONTHS WHEN THERE IS NO ACTIVITY**. Reports must be postmarked on or before the 20<sup>th</sup> of the month following receipt of the cider, wine or beer (except for Saturdays, Sundays and legal Holidays). This report may be emailed to: [beerwinetaxes@liq.wa.gov](mailto:beerwinetaxes@liq.wa.gov) or mail the original with tax due (if any) to: WSLCB, PO BOX 43085, Olympia WA 98504-3085. The first Washington distributor to receive the product is liable for the taxes.

No credits may be taken for product returned to Washington suppliers. The supplier must give you credit for tax.

**Correction report** (check box): Include changes only (additions or subtractions) that need to be made to the original report. If you have nothing to report for beer or wine, you **MUST** check the box, or you will have a missing report.

Licensee Number: Enter your Washington State Liquor Control Board (WSLCB) 6 digit licensee number.  
 Licensee Name: Formula driven to show Licensee name (or enter if preparing manually)  
 Location Address: Formula driven to show Licensee address (or enter if preparing manually)  
 City, State, Zip: Formula driven to show City, State Zip (or enter if preparing manually)

MONTH: Enter report month (month when the product was received)  
 YEAR: Enter report year

Please complete the numbered field as follows: First column corresponds to number on form. Enter the information as shown

<b>Part 1</b>	<b>List all supplier's or representative's WSLCB licensee number in line 1 (Do not list purchases from other WA distributors or from WSLCB). <u>USE ONLY ONE TOTAL LINE PER US SUPPLIER/REPRESENTATIVE for the reporting month.</u> If you do not know the WSLCB licensee number, please contact the WSLCB tax accountant. Round all entries to two decimal places.</b>
(1)	Enter the WSLCB licensee number of supplier. For foreign product, enter an "F" in the license number field & the supplier's name in the name field <u>if</u> the product was received directly from the supplier. If the product is received from a licensed authorized representative certificate of approval holder, enter the WSLCB license number in this field and place an "F" in the city column. If you are receiving US product, only use the authorized representative certificate of approval holder's WSLCB license number.
(2)	Formula driven to show name of the supplier/representative or enter the name if doing manually. Enter the city/country where the supplier/representative is located.
(3,4,5)	Enter the Total Liters of Cider, 14% and under wine, and over 14% wine purchased for the reporting month. <b>Use only one line per supplier except when an authorized representative certificate of approval holder has foreign and domestic privileges.</b> List foreign and domestic product on a separate line and place an "F" in the city column for the foreign product.
(6,7)	Enter the Total Barrels purchased for the reporting month, by tax rate of the supplier. All foreign, authorized representative certificate of approval holder and <sup>1</sup> large brewery beer is at the high tax rate. <sup>2</sup> Small brewery beer is at the low rate. (See below.) During an audit, distributor should be able to show documentation (receiving report, bills of lading, invoice, spreadsheet etc.) for entries in columns 3-7.
(8)	Enter the Total Liters/Barrels from this page.
(9)	Enter the Total Liters/Barrels from the other pages (only if multiple pages used).
(10)	This amount should be the total liters/barrels purchased for reporting month.
(11)	Enter the Total Liters/Barrels from LIQ-779 line 11 (show as negative number to reduce taxable liters/barrels).
(12)	This amount should be line 10 minus line 11 for the Total taxable Liters/Barrels.

<b>Calculating Taxes, Penalties and any Adjustment.</b>	
(13)	Formula driven to calculate line 12 multiplied by \$.0814. Multiple line 12 by \$.0814 by if preparing manually.
(14)	Formula driven to calculate line 12 multiplied by \$.2292. Multiple line 12 by \$.2292 by if preparing manually.
(15)	Formula driven to calculate line 12 multiplied by \$.4536. Multiple line 12 by \$.4536 by if preparing manually.
(16)	Formula driven to calculate line 12 multiplied by \$8.080. Multiple line 12 by \$8.080 by if preparing manually.
(17)	Formula driven to calculate line 12 multiplied by \$4.782. Multiple line 12 by \$4.782 by if preparing manually.
(18)	Formula driven to calculate total wine taxes due. If preparing manually, add lines 13, 14 and 15.
(19)	Formula driven to calculate total beer taxes due. If preparing manually, add lines 16 and 17.
(20)	Formula driven to calculate total taxes due. If preparing manually, add lines 18 and 19.
(21)	Enter the amount of Penalties (Reports are due the 20 <sup>th</sup> of the following month and penalties accumulate at <b><u>2% of tax due every</u></b> month after the due date).
(22)	Enter the amount of any Refund as negative number (subtract from total), or any Adjustment (Balance due, audit or correction) as positive number (add to total).
(23)	To calculate Total Due after the adjustments, total of line 20, 21 and 22. Always use this amount for tax payment.

<b>Certified True and Correct Under Penalty of Perjury</b>	
	Signature of Person Completing Form: <b>MUST SIGN IF PAPER FORM IS MAILED</b>
	Enter printed Name of person who completed the form
	Enter the date form completed
	Enter the telephone number of person who completed the form

<sup>1</sup> Large breweries are defined as producing over 2,000,000 barrels per year and ship more than 60,000 barrels into Washington.

<sup>2</sup> Small breweries are defined as producing less than 2,000,000 barrels per year and ship less than 60,000 barrels into Washington. WSLCB must have a copy of the approved BATF letter that classifies the brewery as a small brewery. A list of small breweries may be requested from the WSLCB tax accountant.

# TAX CREDIT FOR WASHINGTON DISTRIBUTORS INSTRUCTIONS    LIQ-779

This report is filed with the Washington Distributors Summary Tax Report (LIQ-755). You only need to file this report if you have the following credit activity: Washington Military installations, export from the state, file claims against freight carriers, or destroyed product under WAC 314-26-010. If the net tax is a credit, you can apply it to your next month's payment. No credits can be taken for product returned to a Washington brewery or winery. The brewery or winery must issue the credit for the tax.

Licensee Number:            Enter your six digit Washington State Liquor Control Board (WSLCB) Licensee Number.

Licensee Name:            Formula driven to show Licensee name (Formula **ONLY** works on excel spreadsheet format)

Location Address:            Formula driven to show Licensee location address

City, State, Zip:            Formula driven to show City, State Zip

MONTH:                      Enter month reported.

YEAR:                        Enter year reported.

Check Boxes:              Check box if this is a revised report.

Please complete the numbered fields as follows:

First column corresponds to number on form. Enter the information as shown.

**Round to two decimal places (Ex: 2.36 not 2.357).**

<b>Destruction</b>	Destruction of less than 50 cases of wine or 200 cases of beer do not require approval. If the destruction is 50 or more cases of wine or 200 or more cases of beer, it must be approved by Liquor Enforcement Agent <b>in advance</b> of the destruction. Show agents name and date they were notified in blank destruction cell Part 1. Fill out Part 2, the summary by winery, brewery or COA representative with one line per supplier. Reports must be mailed directly to the tax desk in Olympia with the regular monthly report (LIQ-755) within 30 days of destruction.
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<b>PART 1:</b>	<b>CREDITS FOR SALES TO MILITARY, OUT OF STATE, CLAIMS, DESTRUCTION</b>
(2, 3, 4)	Column for Cider; column for wine that is 14% & Under; column for wine that is Over 14%.
(5, 6)	Column for beer produced by <sup>1</sup> Large Breweries and all Foreign beer and all beer shipped from a COA Representative; column for beer produced by <sup>2</sup> Small Breweries. (Please see footnotes below.)
(7)	Enter Total Liters/Barrels Sold to Military and ICC in columns 2, 3, and 4 for wine; 5 and 6 for beer.
(8)	Enter Total Liters/Barrels Sold to Out of State in columns 2, 3, and 4 for wine; 5 and 6 for beer. NOTE: Do not list on this form for credit memos from Out of State wineries short shipments. List them on your Wash Wine Distributors Summary Tax Report "LIQ-755". Do not take credit for product returned to Washington wineries or breweries, the winery and brewery must credit you for the tax.
(9)	Enter Total Liters/Barrels claimed against Freight Carriers in columns 2, 3, 4, 5 and 6; must attach copy of claim.
(10)	Enter Total Liters/Barrels destroyed for reporting month in columns 2, 3, 4, 5, and 6.
(11)	Formula driven to calculate total credits. These amounts should be shown on Form LIQ-755 line 10 as <b><u>negative number</u></b> <b>then subtract from total for taxable liters/barrels.</b>

<b>PART 2:</b>	<b>NON-MILITARY SALES AND DESTRUCTIONS SUMMARY BY WINERY</b>
	<b>NOTE:</b> The total of all non-Military sales and destruction must be summarized by producing winery, brewery or COA representative in column numbers 12 through 18. Use the WSLCB license number for the winery, brewery or COA representative, <u>(one line only per licensee)</u> . Do not use brand labels.
(12)	Enter the WSLCB six digit license number of the winery, brewery or COA representative. If you do not know the license number, please contact the WSLCB tax accountant. Use an "F" in the license number for foreign product not received from a COA representative. All foreign products can be listed on one line, or broken down by product name.
(13)	Enter license name and city where the winery, brewery or COA representative is located.
(14, 15, 16)	Enter the Total Liters for Cider, for 14% and Under, and for Over 14%. Use only one line per supplier.
(17, 18)	Enter the Total Barrels for Large brewery, Foreign and COA representative; for Small breweries. Use only one line per supplier.
(19)	Enter the Total Liters from all other LIQ-779 pages (If multiple pages used).
(20)	<b>The detail total amount <u>MUST</u> equal totals on line 8, 9 and 10 in PART 1; the detail total will be used when figuring the tax liability.</b>

<sup>1</sup> Large breweries are defined as producing over 2,000,000 barrels per year and ship more that 60,000 barrels into Washington.

<sup>2</sup> Small breweries are defined as producing less than 2,000,000 barrels per year and ship less that 60,000 barrels into Washington. WSLCB must have a copy of the approved TTB brewer's notice that classifies the brewery as a small brewery. A list of small breweries may be requested from the WSLCB tax accountant.